

Commission Implementing Regulation (EU) 2020/761 of 17 December 2019
laying down rules for the application of Regulations (EU) No 1306/2013,
(EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of
the Council as regards the management system of tariff quotas with licences

TITLE II

COMMON RULES

Article 3

Tariff quotas listed in Annex I

- 1 Each import tariff quota shall be identified by an order number.
- 2 The import and export tariff quotas are set out in Annex I together with the following information:
 - a the order number of the import tariff quota and description for export tariff quotas;
 - b the product sector;
 - c the type of tariff quota, import or export;
 - d the management method;
 - e where applicable, the obligation for operators to prove the reference quantity in accordance with Article 10 of Delegated Regulation (EU) 2020/760;
 - f where applicable, the obligation for operators to provide proof of trade in accordance with Article 8 of Delegated Regulation (EU) 2020/760;
 - g where applicable, the licence expiry date;
 - h where applicable, the obligation for operators to register in the Licence Operator Registration and Identification (LORI) electronic system referred to in Article 13 of Delegated Regulation (EU) 2020/760 prior to submitting a licence application.

Article 4

Tariff quota period

- 1 Tariff quotas shall be opened for a period of 12 consecutive months (hereinafter, ‘tariff quota period’). Tariff quota periods may be divided into sub-periods.
- 2 Tariff quota periods, and where applicable, sub-periods and the total quantity available for the tariff quota period are, for each tariff quota, set out in Annexes II to XIII.

Article 5

Maximum quantities that can be applied for

- 1 The quantity applied for shall not exceed the total quantity available for the tariff quota period or sub-period concerned.

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2 Unless otherwise provided for in this Regulation, the available quantity shall be the total non-allocated quantity for the remaining tariff quota period or sub-period.

3 The available quantity shall include the quantity unused in the previous tariff quota sub-period.

Article 6

Submission of applications for import and export licences

1 Applications for import and export licences shall be submitted within the first seven calendar days of the month preceding the beginning of the tariff quota period and within the first seven calendar days of each month during the tariff quota period, except for December where no applications shall be submitted.

2 By way of derogation from paragraph 1, applications for import and export licences that are valid from 1 January shall be submitted between 23 and 30 November of the preceding year.

3 Unless stated otherwise in this Regulation, operators applying for licences shall lodge one admissible application per month and per tariff quota only. In the month of November, operators may lodge two applications per tariff quota: one application for licences valid as of December and one application for licences valid as of January. For import tariff quotas managed with documents issued by the exporting countries and for export tariff quotas managed by third countries, Articles 71 and 72 shall apply, respectively.

4 If an applicant submits more applications for a tariff quota than the maximum number set out in paragraph 3, none of the applications submitted for the tariff quota shall be admissible and the lodged security shall be forfeited.

5 By way of derogation from paragraph 3, where a tariff quota covers different CN codes, origins or different duty rates, operators may apply for the different CN codes or countries of origin or different duty rates per month. Such applications shall be lodged at the same time. The licence issuing authorities shall regard them as a single application.

Article 7

Details to be entered in certain sections of import and export licence applications

1 The following sections of the import and export licence application forms set out in Annex I to Implementing Regulation (EU) 2016/1239 shall be filled in as follows:

- a in Section 20 of the import licence application form, the following shall be indicated:
 - (i) the order number of the import tariff quota;
 - (ii) the *ad valorem* and specific customs duty ('in-quota customs duty') applicable to the product concerned;
- b where specified in Annex II to XIII to this Regulation, in Section 7 of the export licence application form, the country of destination shall be indicated and the box 'yes' in that section shall be crossed;
- c where specified in Annex II to XIII to this Regulation, in Section 8 of the import licence application form, the country of origin shall be indicated and the box 'yes' in that section shall be crossed.

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2 Member States that have an electronic application and registration system shall register the details referred to in paragraph 1 in that system.

Article 8

Inadmissibility of applications for import and export licences

1 Licence applications that are incomplete or that do not comply with the criteria set out in this Regulation, in Delegated Regulation (EU) 2016/1237 and Implementing Regulation (EU) 2016/1239 shall be declared inadmissible.

2 Where the licence issuing authority declares the licence application inadmissible, it shall notify the operator in writing of its decision concerning the inadmissibility of the application, together with the reasons for the decision. Such notification shall provide the operator with information on the rights of appeal against the inadmissibility decision, on the applicable procedure and the time limits for appeal.

3 No licence application shall be declared inadmissible for minor clerical errors that do not alter the essential elements of the application.

4 Customs agents or customs representatives of the applicant shall not be entitled to apply for licences under tariff quotas falling within the scope of this Regulation. They shall not be titular holders of licences issued under this Regulation.

Article 9

Security to be lodged upon submission of an application for an import or export licence

Where the issue of a licence is subject to the lodging of a security pursuant to Article 4 of Delegated Regulation (EU) 2020/760, the applicant shall lodge the security with the licence issuing authority before the end of the application period in the amount set out for each tariff quota in Annexes II to XIII to this Regulation.

Article 10

Allocation coefficient and suspension of the submission of licence applications

1 Except for import tariff quotas managed with documents issued by third countries and export tariff quotas managed by third countries, the Commission shall calculate an allocation coefficient for each tariff quota. Member States shall apply the coefficient to the quantities covered by each licence application notified to the Commission. The allocation coefficient shall be calculated on the basis of the information notified by the Member States and using the method set out in paragraph 3.

2 The Commission shall make public the allocation coefficient for each tariff quota by appropriate web-publication no later than on the 22nd day of the month in which the Member States notified the quantities applied for to the Commission. Where the application was lodged between 23 and 30 November, the allocation coefficient shall be made public no later than on 14 December.

3 Unless provided otherwise in Title III, the allocation coefficient for licences shall not exceed 100 %, and shall be calculated as follows: $[(\text{available quantity}/\text{requested quantity}) \times 100]$ %. The allocation coefficient shall be rounded to six digits. The Commission shall adjust

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the allocation coefficient in order to ensure that the quantities available for the import or export tariff quota period or sub-period are not exceeded.

4 If the quota quantity for a sub-period or under the system of monthly application is exhausted, the Commission shall suspend the submission of further applications until the end of the tariff quota period or sub-period. The suspension shall be lifted when quantities become available within the same tariff quota period following notification of unused quantities. The Commission shall notify to licence issuing authorities of Member States the suspension, the lifting of it and the available quantity within a tariff quota by appropriate web-publication.

5 Import and export licences shall be issued for the quantities calculated multiplying the quantities in import or export licence applications by the allocation coefficient. The quantity resulting from the application of the allocation coefficient shall be rounded down to the nearest unit.

6 Quantities not allocated or not used during a sub-period shall be determined on the basis of the information notified by Member States to the Commission. Such quantities shall be added to the quantities available for redistribution within the same import or export tariff quota period.

7 Before calculating the allocation coefficient for tariff quotas for which prior compulsory registration of operators pursuant to Article 11 of Delegated Regulation (EU) 2020/760 is required, the Commission may request the competent licence issuing authority to verify the LORI record of the applicants. Such request shall be made by the 15th day, 13.00 Brussels time, of the month in which the Member States notified the quantities applied for. However, for quantities notified by 6 December, such request shall be made by 8 December, 13.00 Brussels time. Licence issuing authorities shall provide the Commission with an email address to which the requests should be addressed.

8 Licence issuing authorities shall reply to Commission requests referred to in paragraph 7 before the 21st day, 13.00 Brussels time, of the month following the request.

9 For requests submitted by 8 December, the licence issuing authority shall reply before 7 January, 13.00 Brussels time.

10 Where the licence issuing authority does not reply to the Commission within the time limits set out in paragraphs 8 and 9, the licence issuing authority shall not accept any further licence application submitted by the operator concerned.

Article 11

Issue of import and export licences

1 This Article shall not apply to licences issued for import tariff quotas managed with documents issued by third countries and for export tariff quotas managed by third countries.

2 Licences shall be issued only for applications notified to the Commission.

3 Licences shall be issued after the Commission makes public the allocation coefficient and before the end of the month.

If, due to unforeseen circumstances, the Commission fails to publish the allocation coefficient in the period referred to in Article 10(2), licences shall be issued at the latest by the seventh calendar day following the day in which the Commission published the allocation coefficient.

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4 Licences that are valid from 1 January shall be issued in the period between 15 and 31 December of the preceding year.

If, due to unforeseen circumstances, the Commission fails to publish the allocation coefficient in the period referred to in Article 10(2), licences shall be issued at the latest by the 14th calendar day following the day in which the Commission published the allocation coefficient. If their issue date is after 1 January, licences shall be valid from their date of issue, without change on the last day of validity.

Article 12

Details to be entered in certain sections of import and export licences

1 The following sections of the import or export licence forms set out in Annex I to Implementing Regulation (EU) 2016/1239 shall be filled in as follows:

- a Section 20 of the import licence shall indicate the order number of the import tariff quota;
- b Section 24 of the import licence shall indicate the *ad valorem* and specific customs duty ('in-quota customs duty') applicable to the product concerned;
- c where specified in Annex II to XIII to this Regulation, Section 8 of the import licence shall indicate the country of origin and the box 'yes' in that section shall be crossed;
- d Section 19 of the import and export licence shall indicate an excess tolerance of 0; except for products subject to an import licence listed in Part I of the Annex to Delegated Regulation (EU) 2016/1237, for which the excess tolerance shall be 5 % and Section 24 of the licence shall contain the statement 'In-quota duty applicable to the quantity specified in Sections 17 and 18'⁽¹⁾;
- e Section 24 of the import licence or Section 22 of the export licence shall contain the statement that 'Article 3(4) of Regulation (EEC, Euratom) No 1182/71 shall not apply'⁽²⁾ where the period of validity of that licence ends on the last day of the tariff quota period.

2 Member States that have an electronic application and registration system shall register these details in the system.

Article 13

Period of validity of import and export licences

1 Article 3(4) of Regulation (EEC, Euratom) No 1182/71 of the Council⁽³⁾ shall not apply to the determination of the period of validity of import and export licences for import and export tariff quotas.

2 Licences issued for import and export tariff quotas managed by the simultaneous examination method referred to in point (b) of Article 184(2) of Regulation (EU) No 1308/2013, which are set out in Annex I, shall be valid:

- a from the first calendar day of the tariff quota period, in case of applications submitted prior to the tariff quota period, until the end of the tariff quota period;
- b from the first calendar day of the month following the submission of the application, in case of applications submitted during the tariff quota period, until the end of the tariff quota period;
- c from 1 January of the following year, in case of applications submitted between the 23 and 30 November of the preceding year, until the end of the tariff quota period.

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3 Unless otherwise provided for in Title III or in Annex I, if the tariff quota period is divided into sub-periods, licences issued for a sub-period shall expire on the last calendar day of the month following the end of that sub-period but not later than the end of the tariff quota period.

4 Unless otherwise provided for in Title III, licences issued for import tariff quotas managed with documents issued by third countries shall be valid from their date of issue until 23.59 (Brussels time) of the 30th calendar day after the last day of validity of the IMA 1 certificates or CA for which they have been issued. That period of validity shall not exceed the end of the tariff quota period.

5 Licences for export tariff quotas managed by third countries shall be valid from their date of issue until 31 December of the year of their issue date, except for licences issued from 20 December to 31 December, which shall be valid from 1 January until 31 December of the following year.

6 If the period of validity of an import or export licence for tariff quota is extended due to *force majeure* as provided for in Article 16 of Implementing Regulation (EU) 2016/1239, the extension shall not exceed the tariff quota period.

Article 14

Proof of release for free circulation and export

1 Quantities not released for free circulation or not exported by the end of the period of validity of the licence shall be regarded as unused quantities.

2 Proof of release for free circulation as well as proof of export and exit of the customs territory of the Union shall be provided in accordance with Article 14(6) of Implementing Regulation (EU) 2016/1239.

Article 15

Proof of origin

1 Where required by Annexes II to XIII, a valid proof of origin shall be presented to the Union customs authorities together with a customs declaration for release for free circulation for the products concerned. The documents required for the proof of origin are listed for each tariff quota in those Annexes.

2 In specific cases, laid down in Annexes II to XIII, the proof of origin shall be presented upon application for an import licence.

3 If necessary, customs authorities may additionally require the declarant or importer to prove the origin of the products in accordance with Article 61 of Regulation (EU) No 952/2013.

Article 16

Notifications of quantities to the Commission

1 Unless otherwise provided for in Title III, the requirements set out in paragraphs 2 to 5 shall apply.

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2 Member States shall notify the Commission of the total quantities, covered by import or export licence applications for each tariff quota:

- a before the 14th day of a month, where applications for a licence are submitted in the first seven calendar days of a month;
- b before 6 December, where applications for a licence are submitted from 23 to 30 November.

3 Member States shall notify the Commission of the quantities covered by import and export licences they have issued for each tariff quota:

- a before the last day of the month, where applications for licences for a tariff quota are submitted in the first seven calendar days of the month;
- b before 31 December, where applications for licences for a tariff quota are submitted from 23 to 30 November;
- c before the 10th day of the month following the issue in the case of import licences issued on the basis of documents issued by third countries.

In the circumstances referred to in the second subparagraph of Article 11(3), the notification shall be submitted within 7 days from the day in which the Commission published the allocation coefficient. In the circumstances referred to in the second subparagraph of Article 11(4), the notification shall be submitted within 14 days from the day in which the Commission published the allocation coefficient.

4 Member States shall notify the Commission, of the unused quantities covered by the issued import and export licences at the request of the Commission. Unused quantities shall correspond to the difference between the quantities entered on the back of the import or export licences and the quantities for which those licences were issued.

5 The unused quantities covered by import or export licences shall be notified to the Commission within four months or 210 calendar days respectively, following the expiry of the period of validity of the licences concerned.

6 Where the tariff quota period is divided into sub-periods, the unused quantities shall be notified together with the notification referred to in point (a) of paragraph 2 for the last sub-period.

7 The quantities shall be expressed in kilograms of product weight and broken down by order number and origin, where applicable.

8 For the notifications to the Commission referred to in this Regulation and related to beef and veal tariff quotas with order numbers 09.4450, 09.4451, 09.4452, 09.4453, 09.4454, 09.4002, 09.4455, 09.4001, 09.4004, the quantities shall be expressed in kilograms product weight, per country of origin and per product category as indicated in Part B of Annex XV to this Regulation.

9 Article 3 of Implementing Regulation (EU) 2016/1239 shall apply to the periods and time limits set out in this Article.

Article 17

Notifications to the Commission of information related to the LORI electronic system, certificates of authenticity and IMA 1 certificates

1 From the 8th to the 16th day of the month following the end of the tariff quota period, Member States shall notify the Commission of the name, Economic Operators Registration and

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Identification (EORI) number and address of the holders of import licences for tariff quotas requiring compulsory registration of operators and where applicable, of the transferee.

2 Member States shall notify the Commission of each validation, rejection or withdrawal of an application for registration in the LORI electronic system.

3 When notifying the validation of an application for registration in the LORI electronic system, Member States shall submit the data required by Annex II to Delegated Regulation (EU) 2020/760.

4 Member States shall notify the Commission of any changes made by operators to their LORI record.

5 Member States shall notify the Commission, for each operator registered in the LORI electronic system, of each import licence application, with the tariff quota concerned, CN codes, quantities applied for, and date of application:

- a before the 14th day of a month, where applications for a licence are submitted in the first seven calendar days of a month;
- b before 6 December, where applications for a licence are submitted from 23 to 30 November.

6 Member States shall notify the Commission, for each certificate of authenticity or IMA 1 certificate lodged by an operator in relation to tariff quotas managed with documents issued by third countries, of the number of the corresponding licence they have issued and the quantity covered by that licence. The notification shall be made before the issued licence is made available to the operator.

7 By way of derogation to Article 3(4) of Regulation (EEC, Euratom) No 1182/71, where periods and time limits are set out in this Article, those periods and time limits shall end with the expiry of the last hour of the last day, irrespective of whether that day is a Saturday, Sunday or public holiday as defined in that Regulation.

8 The notifications to the Commission referred to in this Regulation shall be made in accordance with Commission Delegated Regulation (EU) 2017/1183⁽⁴⁾ and Commission Implementing Regulation (EU) 2017/1185⁽⁵⁾.

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- (1) — In Bulgarian: Мито в рамките на квотата, което се прилага спрямо количеството, посочено в раздели 17 и 18
— In Spanish: Derecho contingentario aplicable a la cantidad indicada en las secciones 17 y 18
— In Czech: Clo v rámci kvóty uplatňované na množství uvedené v kolonkách 17 a 18
— In Danish: Toldsats inden for kontingentet gældende for den mængde, der er angivet i afdeling 17 og 18
— In German: Kontingentszollsatz für die in den Feldern 17 und 18 angegebene Menge
— In Estonian: Punktides 17 ja 18 nimetatud koguse suhtes kohaldatav kvoodijärgne tollimaksumäär
— In Greek: Εντός ποσόστωσης δασμός που εφαρμόζεται στην ποσότητα η οποία αναγράφεται στις θέσεις 17 και 18
— In English: In-quota duty applicable to the quantity specified in Sections 17 and 18
— In French: Droit contingentaire applicable à la quantité spécifiée aux Sections 17 et 18
— In Croatian : stopa carine unutar kvote koja se primjenjuje na količinu navedenu u odjelcima 17. i 18
— In Italian: Dazio contingente applicabile al quantitativo specificato nelle sezioni 17 e 18
— In Latvian: Kventas maksājuma likme, kas piemērojama 17. un 18. ailē norādītajam daudzumam
— In Lithuanian: muitas, taikomas 17 ir 18 skyriuose nurodytiems kvotos neviršijantiems kiekiamis
— In Hungarian: A 17. és 18. szakaszban meghatározott mennyiségre alkalmazandó vámkontingensen belüli vámtétel
— In Maltese: Dazju fil-kwota applikabbli għall-kwantità speċifikata fit-Taqsimiet 17 u 18
— In Dutch: Het contingentrecht geldt voor de in de vakken 17 en 18 vermelde hoeveelheden
— In Polish: stawka celna w ramach kontyngentu mająca zastosowanie do ilości określonej w sekcjach 17 i 18
— In Portuguese: Direito dentro do contingente aplicável à quantidade especificada nas casas 17 e 18
— In Romanian: Taxă vamală contingentară aplicabilă cantităţii specificate în secţiunile 17 şi 18
— In Slovak: Clo v rámci kvóty uplatniteľné na množstvo uvedené v oddieloch 17 a 18
— In Slovenian: Dajatev v okviru kvote, ki se uporablja za količino iz oddelkov 17 in 18
— In Finnish: 17 ja 18 kohdassa tarkoitettuun määrään sovellettava kiintiötulli
— In Swedish: Tillämplig tullsats inom kvoten för den kvantitet som anges i fälten 17 och 18.
- (2) — In Bulgarian: Член 3, параграф 4 от Регламент (ЕИО, Евратом) № 1182/71 не се прилага
— In Spanish: No es de aplicación el artículo 3, apartado 4, del Reglamento (CEE, Euratom) n.º 1182/71
— In Czech: Ustanovení čl. 3 odst. 4 nařízení (EHS, Euratom) č. 1182/71 se nepoužije
— In Danish: Artikel 3, stk. 4, i forordning (EØF, Euratom) nr. 1182/71 finder ikke anvendelse
— In German: Artikel 3 Absatz 4 der Verordnung (EWG, Euratom) Nr. 1182/71 kommt nicht zur Anwendung
— In Estonian: Määruse (EMÜ, Euratom) nr 1182/71 artikli 3 lõiget 4 ei kohaldata
— In Greek: Το άρθρο 3 παράγραφος 4 του κανονισμού (ΕΟΚ, Ευρατόμ) αριθ. 1182/71 δεν εφαρμόζεται
— In English: Article 3(4) of Regulation (EEC, Euratom) No 1182/71 shall not apply
— In French: L'article 3, paragraphe 4, du règlement (CEE, Euratom) n° 1182/71 ne s'applique pas
— In Croatian: Članak 3. stavak 4. Uredbe (EEZ, Euratom) br. 1182/71 se ne primjenjuje
— In Italian: L'articolo 3, paragrafo 4, del regolamento (CEE, Euratom) n. 1182/71 non si applica
— In Latvian: Regulas (EEK, Euratom) Nr. 1182/71 3. panta 4. punktu nepiemēro
— In Lithuanian: Reglamentas (EEB, Euratomas) Nr. 1182/71 3 straipsnio 4 dalis netaikoma
— In Hungarian: Az 1182/71/EGK, Euratom rendelet 3. cikkének (4) bekezdését nem kell alkalmazni
— In Maltese: L-Artikolu 3(4) tar-Regolament (KEE, Euratom) Nru 1182/71 ma għandux japplika
— In Dutch: Artikel 3, lid 4, van Verordening (EEG, Euratom) nr. 1182/71 is niet van toepassing
— In Polish: Artykuł 3 ust. 4 rozporządzenia (EWG, Euratom) nr 1182/71 nie ma zastosowania
— In Portuguese: O artigo 3.º, n.º 4, do Regulamento (CEE, Euratom) n.º 1182/71 não é aplicável
— In Romanian: Articolul 3 alineatul 4 din Regulamentul (CEE, Euratom) nr. 1182/71 nu se aplică
— In Slovak: Článok 3 ods. 4 nariadenia (EHS, Euratom) č. 1182/71 sa neuplatňuje
— In Slovenian: Člen 3(4) Uredbe (EGS, Euratom) št. 1182/71 se ne uporablja
— In Finnish: Asetuksen (ETY, Euratom) N:o 1182/71 3 artiklan 4 kohtaa ei sovelleta
— In Swedish: Artikel 3.4 i förordning (EEG, Euratom) nr 1182/71 skall inte tillämpas.
- (3) Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits (OJ L 124, 8.6.1971, p. 1).
- (4) Commission Delegated Regulation (EU) 2017/1183 of 20 April 2017 on supplementing Regulations (EU) No 1307/2013 and (EU) No 1308/2013 of the European Parliament and of the Council with regard to the notifications to the Commission of information and documents (OJ L 171, 4.7.2017, p. 100).

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- (5) Commission Implementing Regulation (EU) 2017/1185 of 20 April 2017 laying down rules for the application of Regulations (EU) No 1307/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards notifications to the Commission of information and documents and amending and repealing several Commission Regulations (OJ L 171, 4.7.2017, p. 113).

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